

SPECIAL TAX STAMPS

CHANGES IN SPECIAL TAX STAMPS

§ 25.125 Issuance of special tax stamps.

(a) Except as otherwise provided in paragraph (b) of this section, upon filing a properly executed return on TTB Form 5630.5, together with the applicable full remittance, the taxpayer will be issued an appropriately designated special tax stamp. If the return covers multiple locations, the taxpayer will be issued one appropriately designated stamp for each location listed on the attachment required by § 25.119, but showing, as to name and address, only the name of the taxpayer and the address of the taxpayer's principal place of business (or principal office in the case of a corporate taxpayer).

(b) During the suspension period described in § 25.111(c) when registration is required but no tax is due, a special tax stamp will not be issued.

(26 U.S.C. 6806)

[T.D. ATF-271, 53 FR 17549, May 17, 1988, as amended by T.D. TTB-36, 70 FR 62245, Oct. 31, 2005]

§ 25.126 Distribution of stamps for multiple locations.

On receipt of the special tax stamps, the taxpayer shall verify that there is one stamp for each location listed on the attachment to Form 5630.5. The taxpayer shall designate one stamp for each location and type on each stamp the address of the business conducted for which that stamp is designated. The taxpayer shall then forward each stamp to the place of business designated on the stamp.

[T.D. ATF-224, 51 FR 7673, Mar. 5, 1986, as amended by T.D. ATF-251, 52 FR 19313, May 22, 1987]

§ 25.127 Examination of special tax stamps.

All stamps denoting payment of special tax will be kept available for inspection by appropriate TTB officers, at the location for which designated, during business hours.

(Act of August 16, 1954 68A Stat. 831, as amended (26 U.S.C. 6806); sec. 201, Pub. L. 85-859, 72 Stat. 1348, as amended (26 U.S.C. 5146))

§ 25.131 Change in name.

If there is a change in the corporate or firm name, or in the trade name, as shown on Form 5630.5, the brewer shall file an amended special tax return as soon as practicable after the change covering the new corporate or firm name, or trade names. No new special tax is required to be paid. The brewer shall attach the special tax stamp for endorsement of the change in name, except if the change occurs during the suspension period described in § 25.111(c).

(26 U.S.C. 7011)

[T.D. ATF-271, 53 FR 17549, May 17, 1988, as amended by T.D. TTB-36, 70 FR 62246, Oct. 31, 2005]

§ 25.132 Change in proprietorship.

(a) *General.* If there is a change in the proprietorship of a brewery, the successor shall file a new special tax return, pay a new special tax, and obtain the required special tax stamps. However, if the change in proprietorship occurs during the suspension period described in § 25.111(c) when no tax is due and no stamp is issued, only the filing of a new special tax return is required.

(b) *Exemption for certain successors.* Persons having the right of succession provided for in § 25.133 may carry on the business for the remainder of the period for which the special tax was paid (or for which registration was made during the suspension period described in § 25.111(c)), if within 30 days after the date on which the successor begins to carry on the business, the successor files a return on Form 5630.5, which shows the basis of succession. Except during the suspension period described in § 25.111(c), a person who is a successor to a business for which special tax has been paid and who fails to register the succession is liable for special tax computed from the first day of the calendar month in which he or she began to carry on the business. During